**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**

**ORDINARY ORIGINAL CIVIL JURISDICTION**

**INCOME TAX REFERENCE NO. 197 OF 1996**

The Commissioner of Income-tax,
Bombay City-V, Bombay. ...Applicant
V/s.
M/s.Unichem Laboratories Ltd. ...Respondent

Mr.Ashok Kotangle for Applicant.
None for Respondent.

**CORAM : V.C. DAGA AND**
**A.S. AGUIAR, JJ.**

**DATED : JULY 5, 2005.**

**P.C. :-**

. By this reference under Section 256(1) of the Income-tax Act, 1961, the Income Tax Appellate Tribunal has referred the following questions of law for the opinion of this Court :-

"1. Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in allowing assessee's claim in respect of disallowance under Rule 6-D of the Income-tax Rules and holding that the disallowance be computed taking all the trips together and not tripwise as made by the

Assessing Officer ?’

. The above question is covered by the decision of this Court in the case of **Commissioner of Income Tax V/s. Aorow India Ltd. (1998) 229 ITR Page 325**. The question referred, therefore, is answered in favour of the revenue and against the assessee. Reference, accordingly, stands disposed of with no order as to costs.

**(A.S. AGUIAR, J.)** **(V.C. DAGA, J.)**